

CHAPTER XCIII.

February 17, 1871 *An Act relating to Taxes in the county of Kandiyohi for the year of one thousand eight hundred and seventy.*

- SECTION 1. Assessment on all property in said counties declared valid.
2. Extension of time for collection of taxes.
 3. When Treasurer to make return to Auditor a list of delinquent taxes—duty of Auditor.
 4. Where delinquent tax sale to be held.
 5. When act to take effect.

Be it enacted by the Legislature of the State of Minnesota:

Validity of assessment.

SECTION 1. The assessment of all property, real and personal, in the late counties of Monongalia and Kandiyohi for the year one thousand eight hundred and seventy, and the taxes levied thereon for state, county, town and all other purposes as now appear on the duplicates of those counties, and now in the hands of the county auditor, for the consolidated counties of Kandiyohi, are hereby declared to be legal and valid.

Time extended for collection of taxes.

SEC. 2. That the time for the collection and payment of all taxes for said year one thousand eight hundred and seventy, in the consolidated county of Kandiyohi be, and the same is hereby extended to the first day of April, one thousand eight hundred and seventy-one, and no penalty shall attach on account of the non-payment of any tax prior to the said first day of April.

Duties of Treasurer and Auditor

SEC. 3. That between the first and tenth days of April, one thousand eight hundred and seventy one, the county treasurer of said county shall return to the auditor of said county a list of all lands in said consolidated county upon which the taxes of the year one thousand eight hundred and seventy shall remain unpaid, and the auditor of said county shall cause said list (with a notice attached thereto as required by law) to be published for four successive weeks prior to the first Monday in June, one thousand

eight hundred and seventy-one, in a newspaper published at Litchfield, in the county of Meeker.

SEC. 4. That the delinquent tax sale for the taxes of the year one thousand eight hundred and seventy shall be held at the office of the county auditor, at the time and in the manner provided by law. When sale to be held.

SEC. 5. This act shall take effect and be in force from and after its passage. When act to take effect.

Approved February 17, 1871.

CHAPTER XCIV.

An Act to authorize the County Commissioners of Martin County to issue bonds. March 6, 1871.

SECTION 1. Authorized to issue bonds—in what amount—for what purpose.

2. At what rate of interest—when made payable.

3. Principal and interest, how paid.

4. By whom bonds signed—duty of County Auditor.

5. By whom bonds negotiated.

6. To be submitted to legal voters—ballots, how prepared.

7. When act to take effect.

Be it enacted by the Legislature of the State of Minnesota:

SECTION 1. The county commissioners of the county of Martin are hereby authorized to issue the bonds of said county to any amount not exceeding four thousand dollars, for the purpose of erecting a jail and a fire proof vault at the county seat of said county; said vault to be used for the safe keeping of the county records of said county. Authorized to issue bonds—in what amount—for what purpose

SEC. 2. Said bonds may be issued in such denominations as the county commissioners of said county shall determine, and bear interest at a rate not exceeding twelve per cent. per annum, said interest payable annually, the principal to be paid in ten years from date. At what rate of interest—when payable.